

# Special Alcohol Funds

## Overview

In 1979, the Kansas State Legislature established a 10 percent gross receipts tax on the sale of liquor, including spirits, wine and strong beer. Effective July 1, 1987, the drink tax applied to caterers and drinking establishments in 12 counties. Revenue generated locally by this tax is distributed to the City for the purpose of providing substance abuse treatment and prevention services. Under the State law, one-third of the tax revenue is credited directly to the General Fund, one-third goes to the Special Alcohol and Drug Programs Fund, and the final third is credited to the Special Parks and Recreation Fund.

## Finance and Operations

Through contracts with delegate agencies, the Special Alcohol funds provide treatment and intervention services for over 5,000 citizens of Wichita and Sedgwick County annually. The mix of clients served by the agencies includes 12 percent youth clients, 37 percent female clients and 42 percent minority clients.

City Council authorized COMCARE to administer the Special Alcohol & Drug Programs. Administration activities include monitoring of delegate agency performance and their program budgets. Recommendations to the City Council for current and future levels of support will be based, in part, on results generated by COMCARE's ongoing process of measuring and benchmarking program outcomes, a process that began in 1998.



*The Special Parks & Recreation fund supports fun activities for kids like the Arts Program.*

Expenditures from the Special Parks & Recreation fund are to be made only for the purchase, establishment, maintenance, or expansion of park and recreational services, programs and facilities. The fund provides support for the following programs: Summer of Discovery, After School Playground, Grade School Night, Teen Night, Saturday Recreation, Summer Playground, Arts Program, Hoop It Up, Greater Wichita Junior Football, programs for the disabled, city-wide athletic events, free swimming and child care. Support of qualifying programs sponsored by the Art Museum and Library may also be included.

## Special Alcohol Funds Budget Summary

	2001 Actual	2002 Adopted	2002 Revised	2003 Adopted	2004 Approved
<b>Special Alcohol &amp; Drug Programs</b>					
Revenues	1,238,853	1,157,240	1,279,250	1,275,470	1,308,260
Expenditures	965,275	1,209,940	2,072,010	1,316,260	1,346,930
<b>Fund Balance</b>	<b>896,173</b>	<b>31,445</b>	<b>103,413</b>	<b>62,623</b>	<b>23,653</b>
<b>Special Parks &amp; Recreation</b>					
Revenues	1,202,183	1,155,250	1,240,080	1,279,610	1,310,230
Expenditures	1,142,500	1,165,350	1,165,350	1,398,170	1,314,280
<b>Fund Balance</b>	<b>113,290</b>	<b>34,117</b>	<b>188,020</b>	<b>69,460</b>	<b>65,700</b>
Total FTE positions	0	0	0	0	0